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## EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART IV-B

##### Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

#### PORTS AND TRANSPORT DEPARTMENT

##### NOTIFICATION

Sachivalaya, Gandhinagar, 17<sup>th</sup> April, 2025

##### GUJARAT MOTOR VEHICLES TAX ACT, 1958.

**No.GH/PT/2025/13/PTD/PM/e-file/22/2025/0286/KH:-** In exercise of the powers conferred by sub-section (1) of section 3 of the Gujarat Motor Vehicles Tax Act, 1958 (Bom. LXV of 1958), the Government of Gujarat hereby amends the Government notification, Ports and Transport Department No. PT/2017/6/MVD/2017/699/KH, dated the 31<sup>st</sup> March, 2017 (hereinafter named as "said notification"), as follows: -

1. In the said notification, in the Schedule, in clause II, for entry (v), the following entry shall be substituted, namely, -

##### SCHEDULE

“(v)	(i) Designated Omnibus licensed to carry not more than eight passengers	6 per cent of cost of the vehicle.
	(ii) Designated Omnibus licensed to carry more than eight but not more than twelve passengers	6 per cent of cost of the vehicle.”

2. After the Schedule and explanations thereunder, the following clause and Table shall be added, namely, -

“Notwithstanding anything contained in the Schedule, any type of vehicle mentioned in clause I (except(i)), II, III entry(ii), IV and powered exclusively by an electric motor whose traction energy is supplied exclusively by electric battery installed in the vehicle shall be taxed at effective rate (after giving rebate) as specified in column no. (6) of the following table for a period upto 31<sup>st</sup> March, 2026.

Table

Sr. No.	Clause	Types of Motor Vehicle	Existing Rate	Rebate Percentage	Effective Rate after Rebate
(1)	(2)	(3)	(4)	(5)	(6)
1	I (except entry(i))	(ii) Motor Vehicles including a trailer to carry personal effects or a camping trailer for private use, attached to such motor vehicle owned by an individual, an educational institution, a local authority, a public trust, a social welfare institution or an University:  Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.	6 per cent. of cost of the vehicle.	5 per cent. of cost of the vehicle.	1 per cent. of cost of the vehicle.
		(iii) Motor cycles and tricycles (including attachment for propelling the same by mechanical power) owned by an individual, an educational institution, a public trust, a local authority or a University.	6 per cent. of cost of the vehicle.	5 per cent. of cost of the vehicle.	1 per cent. of cost of the vehicle.
		(iv) Tractors used solely for agricultural operations	3 percent of cost of the vehicle	2 per cent. of cost of the vehicle.	1 per cent. of cost of the vehicle.
		(v) Tractors used for other than agricultural operations and whether or not fitted with any equipment such as rigs, cranes, compressor or projectors or any motor vehicles which are not intended to carry any passenger, goods or other load and which are fitted with any equipment such as rigs, cranes, compressor or projectors and used for any special services or purposes or any construction equipment vehicles having unladen weight of which does not exceeds 7500 KG.	3 percent of cost of the vehicle	2 per cent. of cost of the vehicle.	1 per cent. of cost of the vehicle.
2	II	(i) Two wheelers vehicles licensed to carry not more than two passengers.	6 per cent. of cost of the vehicle	5 per cent. of cost of the vehicle.	1 per cent. of cost of the vehicle.
		(ii) Three wheelers vehicles ordinarily known as auto rickshaws, licensed to carry not more than three passengers	2.5 per cent. of cost of the vehicle.	1.5 per cent. of cost of the vehicle.	1 per cent. of cost of the vehicle.
		(iii) Three wheelers vehicles ordinarily known as auto rickshaws, licensed to carry more than three passengers but not more than six passengers	6 per cent. of cost of the vehicle.	5 per cent. of cost of the vehicle.	1 per cent. of cost of the vehicle.
		(iv) Four wheelers vehicles licensed to carry not more than six passengers.	6 per cent. of cost of the vehicle	5 per cent. of cost of the vehicle.	1 per cent. of cost of the vehicle.

Sr. No.	Clause	Types of Motor Vehicle	Existing Rate	Rebate Percentage	Effective Rate after Rebate
(1)	(2)	(3)	(4)	(5)	(6)
		(v) (i) Designated Omnibus licensed to carry not more than eight passengers (Maxi Cab)	6 per cent. of cost of the vehicle	5 per cent. of cost of the vehicle.	1 per cent. of cost of the vehicle.
		(v) (ii) Designated Omnibus licensed to carry more than eight but not more than twelve passengers (Maxi Cab)	6 per cent. of cost of the vehicle	5 per cent. of cost of the vehicle.	1 per cent. of cost of the vehicle.
		(vi) motor vehicles other than designated omnibuses	2 per cent. of cost of the vehicle	1 per cent. of cost of the vehicle.	1 per cent. of cost of the vehicle.
3	III (except entry(i))	(ii) Private service Vehicles owned by an educational institution and used solely for the purpose of transporting students or staff of the educational institution in connection with any of its activities	3.5 per cent. of cost of the vehicle	2.5 per cent. of cost of the vehicle.	1 per cent. of cost of the vehicle.
4	IV	Motor Vehicles (including tricycles) used for the carriage of goods or materials	6 per cent. of cost of the vehicle.	5 per cent. of cost of the vehicle.	1 per cent. of cost of the vehicle.”.

By order and in the name of the Governor of Gujarat,

**HARENDRASINH PARMAR,**  
Deputy Secretary to Government.

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